

# FYE 2009 Review - Annual Financial Report

School District: LaRue County  
 Audit Firm Name: Stiles, Carter & Associates, PSC  
 Date: 2/9/2010  
 1st Audit Reviewer: Ken Smith  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	3,476,277.80	3,489,991.82	-13,714.02	3,607,529.00	-117,537.18	Classification difference between audit and AFR
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,014,646.02	-3,014,646.02	0.00	3,014,646.02	
Revenue (State) - 3XXX (Not 3900)	11,110,209.24	11,110,209.24	0.00	14,124,855.00	-3,014,645.76	
Revenue (Federal) - 4XXX	9,975.61	9,975.61	0.00	9,976.00	-0.39	
Total Revenues	14,596,462.65	17,624,822.69	-3,028,360.04	17,742,360.00	-117,537.31	
Expenditures-Not including Transfers Out or On Behalf	13,493,464.68	13,493,464.68	0.00	16,508,109.00	-3,014,644.32	
Expenditures-On Behalf	0.00	3,014,646.02	-3,014,646.02	0.00	3,014,646.02	
Total Expenditures	13,493,464.68	16,508,110.70	-3,014,646.02	16,508,109.00	1.70	
Excess (Deficiency) of Revenues Over Expenditures	1,102,997.97	1,116,711.99	-13,714.02	1,234,251.00	-117,539.01	
Other Financing Sources - Not Transfers In	117,537.00	117,537.00	0.00	0.00	117,537.00	Classification difference between audit and AFR
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	50,897.61	50,897.61	0.00	50,898.00	-0.39	
Total Other Financing Sources, Uses and Transfers	66,639.39	66,639.39	0.00	-50,898.00	117,537.39	
Net Change in Fund Balance	1,169,637.36	1,183,351.38	-13,714.02	1,183,353.00	-1.62	
Beginning Fund Balance - July 1	4,206,715.69	4,206,715.69	0.00	5,500,714.00	-1,293,998.31	Difference to be determined
Ending Balance - June 30	5,376,353.05	5,390,067.07	-13,714.02	6,684,067.00	-1,293,999.93	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,014,646.02	-3,014,646.02	3,014,646.00	0.02	See audit report, page 34
On-Behalf Expenditures by Fund	0.00	3,014,646.02	-3,014,646.02	3,014,646.00	0.02	See audit report, page 34
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	26,399.08	27,227.34	-828.26	27,227.00	0.34	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	989,396.90	989,396.90	0.00	989,397.00	-0.10	
Revenue (Federal) – 4XXX	1,598,486.86	1,598,486.86	0.00	1,598,487.00	-0.14	
Total Revenues	2,614,282.84	2,615,111.10	-828.26	2,615,111.00	0.10	
Expenditures-Not including Transfers Out and not 0280	2,618,102.06	2,618,102.06	0.00	2,618,103.00	-0.94	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,618,102.06	2,618,102.06	0.00	2,618,103.00	-0.94	
Excess (Deficiency) of Revenues Over Expenditures	-3,819.22	-2,990.96	-828.26	-2,992.00	1.04	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	47,844.00	47,844.00	0.00	47,844.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	47,844.00	47,844.00	0.00	47,844.00	0.00	
Net Change in Fund Balance	44,024.78	44,853.04	-828.26	44,852.00	1.04	
Beginning Fund Balance - July 1	0.00	0.00	0.00	9,705.00	-9,705.00	Difference to be determined
Ending Balance - June 30	44,024.78	44,853.04	-828.26	54,557.00	-9,703.96	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	222,526.00	222,526.00	0.00	222,526.00	0.00	
Total Revenues	222,526.00	222,526.00	0.00	222,526.00	0.00	
Expenditures-Not including Transfers Out	74,841.00	74,841.00	0.00	0.00	74,841.00	Classification difference between audit and AFR
Total Expenditures	74,841.00	74,841.00	0.00	0.00	74,841.00	
Excess (Deficiency) of Revenues Over Expenditures	147,685.00	147,685.00	0.00	222,526.00	-74,841.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	163,129.16	163,129.16	0.00	237,970.00	-74,840.84	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	-163,129.16	-163,129.16	0.00	-237,970.00	74,840.84	
Net Change in Fund Balance	-15,444.16	-15,444.16	0.00	-15,444.00	-0.16	
Beginning Fund Balance - July 1	15,444.16	15,444.16	0.00	15,444.00	0.16	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	326,050.02	326,050.02	0.00	326,050.00	0.02	
Revenue (State) – 3XXX	476,493.00	476,493.00	0.00	476,493.00	0.00	
Total Revenues	802,543.02	802,543.02	0.00	802,543.00	0.02	
Expenditures-Not including Transfers Out	798,345.66	798,345.66	0.00	351.00	797,994.66	Classification difference between audit and AFR
Total Expenditures	798,345.66	798,345.66	0.00	351.00	797,994.66	
Excess (Deficiency) of Revenues Over Expenditures	4,197.36	4,197.36	0.00	802,192.00	-797,994.64	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	76,614.19	76,614.19	0.00	874,609.00	-797,994.81	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	-76,614.19	-76,614.19	0.00	-874,609.00	797,994.81	
Net Change in Fund Balance	-72,416.83	-72,416.83	0.00	-72,417.00	0.17	
Beginning Fund Balance - July 1	76,614.19	76,614.19	0.00	76,613.00	1.19	
Ending Balance - June 30	4,197.36	4,197.36	0.00	4,196.00	1.36	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	1,627,433.14	1,627,433.14	0.00	1,602,149.00	25,284.14	Classification difference between audit and AFR
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,627,433.14	1,627,433.14	0.00	1,602,149.00	25,284.14	
Excess (Deficiency) of Revenues Over Expenditures	-1,627,433.14	-1,627,433.14	0.00	-1,602,149.00	-25,284.14	
Other Financing Sources - Not Transfers In - Not 52XX	2,280,000.00	2,280,000.00	0.00	2,280,000.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	242,796.96	242,796.96	0.00	242,797.00	-0.04	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	25,284.00	-25,284.00	Classification difference between audit and AFR
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	2,522,796.96	2,522,796.96	0.00	2,497,513.00	25,283.96	
Net Change in Fund Balance	895,363.82	895,363.82	0.00	895,364.00	-0.18	
Beginning Fund Balance - July 1	0.00	0.00	0.00	354,132.00	-354,132.00	Difference to be determined
Ending Balance - June 30	895,363.82	895,363.82	0.00	1,249,496.00	-354,132.18	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	29,744.00	-29,744.00	Debt service fund not recorded in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	1,048,207.00	-1,048,207.00	
Total Revenues	0.00	0.00	0.00	1,077,951.00	-1,077,951.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	2,013,092.00	-2,013,092.00	
Total Expenditures	0.00	0.00	0.00	2,013,092.00	-2,013,092.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-935,141.00	935,141.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	2,120,000.00	-2,120,000.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	872,836.00	-872,836.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	2,088,449.00	-2,088,449.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	904,387.00	-904,387.00	
Net Change in Fund Balance	0.00	0.00	0.00	-30,754.00	30,754.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	686,022.00	-686,022.00	
Ending Balance - June 30	0.00	0.00	0.00	655,268.00	-655,268.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	18,235,814.51	21,265,002.81	-3,029,188.30	22,460,491.00	-1,195,488.19	
Total Expenditures - Governmental Funds	18,612,186.54	21,626,832.56	-3,014,646.02	22,741,804.00	-1,114,971.44	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-376,372.03	-361,829.75	-14,542.28	-281,313.00	-80,516.75	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	2,397,537.00	2,397,537.00	0.00	2,286,267.00	111,270.00	
Net Change in Fund Balance - Governmental Funds	2,021,164.97	2,035,707.25	-14,542.28	2,004,954.00	30,753.25	
Beginning Fund Balance - July 1 - Governmental Funds	4,298,774.04	4,298,774.04	0.00	6,642,630.00	-2,343,855.96	
Ending Fund Balance - June 30 - Governmental Funds	6,319,939.01	6,334,481.29	-14,542.28	8,647,584.00	-2,313,102.71	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	343,325.58	343,325.58	0.00	343,325.00	0.58	
Total Operating Revenues	343,325.58	343,325.58	0.00	343,325.00	0.58	
Expenditures-Not including Transfers Out or On-behalf	1,245,941.91	1,245,941.91	0.00	1,165,046.00	80,895.91	Difference of \$179,528; \$114,576 is purchase of fixed assets; \$64,952 is to be determined.
Expenditures-On Behalf	0.00	98,632.31	-98,632.31	0.00	98,632.31	
Expenditures - Depreciation Only (Fund 81)	90,391.99	90,391.99	0.00	90,392.00	-0.01	
Total Operating Expenses	1,336,333.90	1,434,966.21	-98,632.31	1,255,438.00	179,528.21	
Operating Income (Loss)	-993,008.32	-1,091,640.63	98,632.31	-912,113.00	-179,527.63	
Non-Operating Revenue - Interest Income Only (Local) - 1510	27,794.91	27,794.91	0.00	27,795.00	-0.09	
Revenue (State) - 3XXX	13,414.00	13,414.00	0.00	13,414.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	98,632.31	-98,632.31	98,632.00	0.31	
Donated Commodities - 4550	76,121.00	76,121.00	0.00	76,121.00	0.00	
Revenue (Federal) - 4XXX, not 4550	711,683.00	711,683.00	0.00	711,683.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	-10,989.68	-10,989.68	0.00	0.00	-10,989.68	Classification difference between audit and AFR
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	12,410.00	-12,410.00	\$10,990 is classification difference between audit and AFR; \$1,420 is to be determined.
Total Non-Operating Revenues (Expenses) Before Transfers	818,023.23	916,655.54	-98,632.31	915,235.00	1,420.54	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-174,985.09	-174,985.09	0.00	3,122.00	-178,107.09	
Beginning Net Assets - July 1	1,029,687.49	1,029,687.49	0.00	1,029,682.00	5.49	Fund 51 - balance per prior year audit
Beginning Net Assets - July 1	0.00	0.00	0.00	1,417,931.00	-1,417,931.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	854,702.40	854,702.40	0.00	2,450,735.00	-1,596,032.60	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Day Care Operations - Fund 52					
Operating Revenue - Not Interest Income (Local) - 1XXX	140,188.29	140,188.29	0.00	140,188.00	0.29
Total Operating Revenues	140,188.29	140,188.29	0.00	140,188.00	0.29
Expenditures-Not including Transfers Out	263,270.00	315,579.07	-52,309.07	315,579.00	0.07
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	263,270.00	315,579.07	-52,309.07	315,579.00	0.07
Operating Income (Loss)	-123,081.71	-175,390.78	52,309.07	-175,391.00	0.22
Revenue - Interest Income Only (Local) - 1510	332.66	332.66	0.00	333.00	-0.34
Revenue (State) – 3XXX	85,340.25	85,340.25	0.00	85,340.00	0.25
Revenue (State) - 3900 (On-Behalf Payments)	0.00	52,309.07	-52,309.07	52,309.00	0.07
Revenue (Federal) - 4XXX, not 4550	17,715.00	17,715.00	0.00	17,715.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	103,387.91	155,696.98	-52,309.07	155,697.00	-0.02
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	-19,693.80	-19,693.80	0.00	-19,694.00	0.20
Beginning Net Assets - July 1	49,167.15	49,167.15	0.00	49,167.00	0.15
Ending Net Assets - June 30	29,473.35	29,473.35	0.00	29,473.00	0.35

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	483,513.87	483,513.87	0.00	483,513.00	0.87	
Total Operating Expenses - Proprietary Funds	1,599,603.90	1,750,545.28	-150,941.38	1,571,017.00	179,528.28	
Operating Income (Loss) - Proprietary Funds	-1,116,090.03	-1,267,031.41	150,941.38	-1,087,504.00	-179,527.41	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	921,411.14	1,072,352.52	-150,941.38	1,070,932.00	1,420.52	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-194,678.89	-194,678.89	0.00	-16,572.00	-178,106.89	
Net Assets, July 1, 2008 - Proprietary Funds	1,078,854.64	1,078,854.64	0.00	2,496,780.00	-1,417,925.36	
Net Assets, June 30, 2009 - Proprietary Funds	884,175.75	884,175.75	0.00	2,480,208.00	-1,596,032.25	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	1,534.78	1,534.78	0.00	1,535.00	-0.22	Private Purpose Trust Fund
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	1,534.78	1,534.78	0.00	1,535.00	-0.22	
Deductions	1,500.00	1,500.00	0.00	1,500.00	0.00	
Total Deductions	1,500.00	1,500.00	0.00	1,500.00	0.00	
Change in Net Assets	34.78	34.78	0.00	35.00	-0.22	
Beginning Net Assets - July 1	23,466.32	23,466.32	0.00	23,467.00	-0.68	
Ending Net Assets - June 30	23,501.10	23,501.10	0.00	23,502.00	-0.90	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	1,534.78	1,534.78	0.00	1,535.00	-0.22	
Total Deductions - Fiduciary Funds	1,500.00	1,500.00	0.00	1,500.00	0.00	
Change in Net Assets - Fiduciary funds	34.78	34.78	0.00	35.00	-0.22	
Beginning Net Assets July 1 - Fiduciary Funds	23,466.32	23,466.32	0.00	23,467.00	-0.68	
Ending Net Assets - June 30 - Fiduciary Funds	23,501.10	23,501.10	0.00	23,502.00	-0.90	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	98,632.31	-98,632.31	98,632.00	0.31	See audit report, page 34
Fund 51 - On-Behalf Expenditures	0.00	98,632.31	-98,632.31	98,632.00	0.31	See audit report, page 34
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	1,064,232.90	1,064,232.90	0.00	1,064,231.00	1.90	See audit report, page 28, note D
Depreciation Expense - Fund 81	90,391.99	90,391.99	0.00	90,392.00	-0.01	See audit report, page 28, note D

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,165,587.40	-3,165,587.40	3,062,602.08	102,985.32	Difference to be determined
On-Behalf Payments (Audit)	0.00	0.00	0.00	150,941.00	-150,941.00	See audit report, page 34 - \$3,165,587.
On-Behalf Payments (Audit - KDE Web)	0.00	-3,165,587.40	3,165,587.40	-2,911,661.08	-253,926.32	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-8,114.89	-8,114.89	0.00	0.00	-8,114.89	Not evaluating at this time.
Deductions	1,064,232.90	1,064,232.90	0.00	0.00	1,064,232.90	
Change Total assets	-1,072,347.79	-1,072,347.79	0.00	0.00	-1,072,347.79	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,072,347.79	-1,072,347.79	0.00	0.00	-1,072,347.79	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	-10,989.68	-10,989.68	0.00	0.00	-10,989.68	Not evaluating at this time.
Deductions	90,391.99	90,391.99	0.00	0.00	90,391.99	
Change Total assets	-101,381.67	-101,381.67	0.00	0.00	-101,381.67	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-101,381.67	-101,381.67	0.00	0.00	-101,381.67	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-19,104.57	-19,104.57	0.00	0.00	-19,104.57	Not evaluating at this time.
Total Deductions - Fixed Assets	1,154,624.89	1,154,624.89	0.00	0.00	1,154,624.89	
Change in Total Fixed Assets	-1,173,729.46	-1,173,729.46	0.00	0.00	-1,173,729.46	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-1,173,729.46	-1,173,729.46	0.00	0.00	-1,173,729.46	